

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In Re:

Case No. 01-11200 (MFW)
Jointly Administered

ANC RENTAL CORPORATION, et al.

Debtor,

**MARJORIE JOAN MARTIN'S STATEMENT OF ISSUES AND
DESIGNATION OF ITEMS FOR THE RECORD ON APPEAL**

Pursuant to Federal Rule of Bankruptcy Procedure 8006, Marjorie Joan Martin ("Martin") submits the following statement of the issues to be presented in connection with her appeal from a final order dated and entered on April 28, 2006 by the Honorable Mary F. Walrath, United States Bankruptcy Judge for the District of Delaware and designates the following items of the official record to be included in the record on appeal:

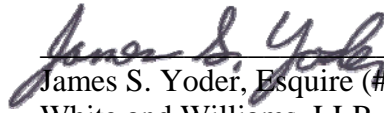
STATEMENT OF THE ISSUES

1. Did the Bankruptcy Court err in denying Martin's motion for allowance and immediate payment of her \$2.44 million administrative expense claim under 11 U.S.C. § 503(b)(1)(A)?
2. Did the Bankruptcy Court err in disallowing Martin's administrative expense claim on the grounds that under Minnesota law Martin's indemnification claim arose before the filing of the Debtors' petitions when Minnesota courts hold that an indemnity claim does not arise until the claim has been paid, which occurred after the Debtors' petitions were filed?
3. Did the Bankruptcy Court err by failing to hold that Martin's indemnity claim is an actual and necessary cost and expense of preserving the estates?
4. Did the Bankruptcy Court err by failing to order the Liquidating Trust of ANC Rental Corporation to immediately pay Martin's administrative expense claim?

DESIGNATION OF PAPERS FOR THE DESIGNATED RECORD

	<u>Filing Date</u>	<u>Docket Entry</u>	<u>Title of Document</u>
1.	March 24, 2006	7847	Notice of Motion
2.	March 24, 2006	7847	Motion of Marjorie Joan Martin for Allowance and Immediate Payment of Administrative Expense Claim
3.	March 24, 2006	7848	Memorandum of Law in Support of Marjorie Joan Martin's Motion for Allowance and Immediate Payment of Administrative Expense Claim
4.	March 24, 2006	7847 and 7848	Affidavit of Lee La Bore
5.	March 24, 2006	7847 and 7848	Certificate of Service
6.	April 20, 2006	7855	Objection of Liquidating Trust of ANC Rental Corporation to Marjorie Joan Martin's Motion for Allowance and Immediate Payment of Administrative Expense Claim
7.	April 28, 2006	7864	Order
8.	April 28, 2006	7865	Memorandum Opinion
9.	May 5, 2006	7867	Notice of Appeal
10.	May 5, 2006	7867	Certificate of Service
11.	May 15, 2006	7870	Amended Notice of Appeal
12.	May 15, 2006	7870	Certificate of Service

Dated: May 16, 2006


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